IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 15TH JUNE 2007 / 25TH JYAISHTA 1929

WP(C).No. 14861 of 2007(T)

PETITIONER:

D. AYYAPPAN, C/O.LOTUS CAR LINKS (INDIA)
PVT.LTD., RESIDING AT 10/59,
GREEN GARDEN ROAD, KAKKANAD,
COCHIN-30.

BY ADV. SRI.DINESH R.SHENOY

RESPONDENTS:
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1. THE SALES TAX APPELLATE TRIBUNAL,
ADDITIONAL BENCH I, ERNAKULAM.

2. THE SALES TAX OFFICER,
COMMERCIAL TAXES, K VAT, CIRCLE 4,
ERNAKULAM.

3. MRS.RINI VARGHESE, W/O.VARGHESE,
EDAPPANGATTIL HOUSE, MULANTHURUTHY P.O.

4. M.M.PONNAPPA, EPIC CAR GAS,
MATHRUBHUMI JUNCTION, KOTTAYAM-686 006.

5. SALIM.C.POULOSE,
BHARATH TRADING COMPANY, (CAR GAS CONVERSION
CENTRE), 30/1998 CC, CORPORATION OF COCHIN,
PONNURUNNI BYE PASS JUNCTION, COCHIN-19.

6. SURESH BABU, S.B.GAS CAR, 8/533,
N.H.BYE PASS, NEAR ROTARY CLUB,
PALAKKAD-578 559.

R1&2 BY G.P. SRI.MOHAMMED RAFIQ
BY ADV. SRI.C.S.MANU
SRI.S.K.PREMRAJ
SRI.ANOOP JOSEPH
SRI.ANOOP.V.NAIR
SRI.ABHILASH AKBAR

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 15/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

P1: TRUE PHOTOCOPY OF AGREEMENT DT.9.6.2000 EXECUTED BETWEEN THE COMPANY AND RINI VARGHESE.

P2: TRUE TYPED COPY OF THE STATEMENT GIVEN BY PETITIONER BEFORE THE ADDL. SALES TAX OFFICER I, ERNAKULAM, CIRCLE 4.

P3: TRUE PHOTOCOPY OF PERSONAL LIABILITY LETTER GIVEN BY R5.

P3(a): .DO. R4.

P4: TRUE PHOTOCOPY OF ORDER DT.31.8.2004 PASSED BY R1 IN T.A. NO.80/2003.

P5: TRUE PHOTOCOPY OF ORDER OF THE DEPUTY COMMISSIONER (APPEALS), COMMERCIAL TAXES, ERNAKULAM DT.22.12.2006.

P6: TRUE PHOTOCOPY OF REQUISITION ISSUED BY R2 DT.23.2.2007.

P7: TRUE PHOTOCOPY OF TA.. NO.98/2007.

P7(a): TRUE PHOTOCOPY OF STAY PETITION FILED IN T.A. NO.98/2007.

P8: TRUE PHOTOCOPY OF ORDER DT.28.3.2007 ISSUED BY THIS HON'BLE COURT IN W.P.C. NO.10788/2007.

P9: TRUE PHOTOCOPY OF ORDER DT.27.4.2007 ISSUED BY R1.

P10: TRUE PHOTOCOPY OF RECEIPT DT.23.3.2007.

P11: .DO. 12.6.2007.

TRUE COPY

P.A. TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.14861 of 2007

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Dated this the 15th day of June, 2007.

JUDGMENT

This court vide interim order dated 24.5.2007 directed payment of 25% of the demand as condition for stay against recovery. Counsel submitted that petitioner has made payment. If payment is made, there will be direction to the Tribunal to hear the petitioner and dispose of the appeal filed for 2000-2001 within three months from now.

The W.P. is disposed of as above.

C.N.RAMACHANDRAN NAIR
Judge

pms